

In the Claims

Please amend claims 14 and 15 as follows:

Sub B3  
14. (Amended) The material according to claim 1, wherein the polyurethane gel includes a polyol component that includes a mixture of:

a first component that includes one or more polyols having hydroxyl numbers below 112 and second component that includes one or more polyols having hydroxyl numbers in the range from 112 to 600, wherein a weight ratio of the first component to the second component is in a range from 90:10 to 10:90, an isocyanate index of a reaction mixture of the first component and the second component lies in a range from 15 to 60 and a product of isocyanate functionality and functionality of the polyol component is at least 6.

15. (Amended) The material according to claim 1, wherein the polyol component for producing the gel includes one or more polyols having a molecular weight in a range between 1,000 and 12,000 and an OH number in a range between 20 and 112 and a product of isocyanate functionality and functionality of the one or more polyols is at least 5 and an isocyanate index is in a range between 15 and 60.